

1 IN THE UNITED STATES DISTRICT COURT FOR THE
2 NORTHERN DISTRICT OF OKLAHOMA

2

3

4 UNITED STATES OF AMERICA,)
5 Plaintiff,)
6 -vs-) No. 08-CV-00278-TCK-PJC
7 LINDSEY K. SPRINGER, et al.)
8 Defendants.)

9

10 THE DEPOSITION OF DONNA MEADORS,

11 taken on behalf of the Defendants, pursuant to court

12 order and the following stipulations on April 9, 2009, at

13 1645 South 101st East Avenue, Tulsa, Oklahoma, before me,

14 Greg Eustice, Certified Shorthand Reporter in and for the

15 State of Oklahoma.

16

17 A P P E A R A N C E S

18 For the Plaintiff: Mr. James C. Strong
19 Department of Justice
Tax Division
P.O. Box 7238
20 Ben Franklin Station
Washington, D.C. 20044

21

For the Defendants

22 pro se: Mr. Lindsey K. Springer
5147 South Harvard, Suite 116
23 Tulsa, Oklahoma 74135

24

25

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1	C O N T E N T S
	PAGE
2	Defendant's Exhibit No. 13 8,9,10,12,13
3	17,20,26,39

4 Defendant's Exhibit No. 41 39
5 Defendant's Exhibit No. 42 39

6 S T I P U L A T I O N S

7 It is stipulated and agreed by and between the
8 parties hereto that the deposition is taken pursuant to
9 court order, and that the same is to be taken at this
10 time and place.

11 It is further stipulated and agreed that the
12 deposition is taken pursuant to the Federal Rules of
13 Civil Procedure.

14

15

16 MR. SPRINGER: We're here today in United
17 States of America versus Lindsey K. Springer, et al.
18 Case Number 08-278. And Mrs. Meadors -- Mr. Strong is
19 here to the government, Lindsey Springer here speaking.

20 DONNA MEADORS,

21 being first duly sworn to testify the truth, the whole
22 truth and nothing but the truth, testified as follows:

23 DIRECT EXAMINATION

24 BY MR. SPRINGER:

25 Q Mrs. Meadors, would you please enter your official

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1 name for the record.

2 A Donna Meadors.

3 Q Mrs. Meadors, has anybody prepared you for the
4 deposition that you're giving here today?

5 A I briefly met with Mr. Strong this morning.

6 Q Other than that, has anybody talked to you about
7 O8-278, the case I just identified?

8 A No.

9 Q Okay. Bear with me on this. Have you heard the
10 name Lindsey Springer before you spoke with Mr.
11 Strong today?

12 A Yes.

13 Q And could you give just a brief history of your
14 employment with the IRS?

15 A I started to work for the IRS in February of 1991 as
16 a revenue agent and I became a special agent with
17 the IRS in July of 2005. And I'm currently employed
18 as a special agent.

19 Q It was true that one the requirements of being a
20 special agent you had to become a CPA; is that true?

21 A No.

22 Q Did you have to become an accountant of some kind or

23 pass a certain test?

24 A No. I was not required to.

25 Q Was that a requirement in past CID agents?

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1 A It's a requirement for some. It depends on GPA in
2 college, work experience. It just depends on --

3 Q So your connection of becoming a special agent was
4 unrelated to whether you became a CPA or not?

5 A That's correct.

6 Q You are a CPA though; isn't that true?

7 A Yes.

8 Q You became a CPA just prior to your employment as a
9 special agent 2004-2005?

10 A I'm thinking it was '05. I'm not positive.

11 Q Now, as a revenue agent, you determine tax
12 liability; is that correct? Prior to your job as a
13 special agent.

14 A That was part of my responsibilities, yes.

15 Q And are you familiar with tools that the IRS uses
16 like notice of deficiencies? Have you ever heard
17 that phrase before?

18 A I've heard of the phrase, yes.

19 Q Have you ever been involved in the issuance of a
20 notice of deficiency?

21 A No.

22 Q Have you ever been involved in investigating tax
23 liabilities of taxpayers?

24 A Yes.

25 Q Is that a general job description of a revenue

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1 agent?

2 A General, but it entails a lot of other things.

3 Q Revenue agents do not collect taxes; isn't that

4 true?

5 A We can or they can.

6 Q They can. They can receiver it, but --

7 (Interrupted)

8 A Correct.

9 Q -- they can't go out and enforce collection, right?

10 A Correct.

11 Q Revenue officers do the enforcement; is that true?

12 A Correct.

13 Q Now, you were with the IRS prior to the Reform and

14 Restructuring Act of 1998; isn't that true?

15 A Yes.

16 Q Prior to that time period did you work in the

17 Oklahoma/Arkansas Internal Revenue District?

18 A Yes.

19 Q And where were you located out of, let's say, in

20 that Internal Revenue district?

21 A I have always been in the Tulsa, Oklahoma office.

22 Q Have you ever worked out of Muskogee before?

23 A I have worked in Muskogee, but my assignment has

24 always been in Tulsa, Oklahoma except for my

25 training time to become a special agent.

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1 Q And do you still as a special agent to this day work
2 out of Tulsa, Oklahoma?

3 A Yes, that's my posted -- (Interrupted)

4 Q That's your posted duty. In 1999, if you are
5 familiar, were Internal Revenue districts and
6 district directors done away with as far as you
7 know?

8 A I don't remember when that happened, but I know
9 there's no longer the title of district director.

10 Q And is there no longer a title of Internal Revenue
11 district if you know?

12 A That's correct. I know in CI we're field offices.
13 I'm not sure what the term is on the civil side any
14 longer.

15 Q Your field office in Tulsa, Oklahoma?

16 A The field office is the Dallas field office.

17 Q How is Tulsa related to the field office? How does
18 Tulsa fall into -- under a field office like Dallas?

19 A Posted duty within the field office.

20 Q Do you remember the first time you ever heard the

21 name Lindsey Springer?

22 A No.

23 Q Is it safe to say you've heard it many times?

24 A Yes.

25 Q Do you remember the first time you ever looked and

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1 saw Lindsey Springer physically? Do you remember

2 where that was?

3 A No.

4 Q Could it have been at a criminal trial?

5 A It could have been, but I don't remember when the

6 actual first time was.

7 Q Okay. At some point in time prior to you becoming a

8 special agent but after the Reform and Restructuring

9 Act of 1998 was enacted, were you assigned to

10 perform an investigation on Lindsey Springer?

11 A I don't remember the exact date. I do know it was

12 prior to me becoming a special agent.

13 Q Would it be safe to say that Lindsey Springer was

14 your last assignment as a revenue agent?

15 A No, I can't say that that was.

16 Q Do you ever remember telling Lindsey Springer that?

17 A I don't remember that.

18 Q Is it true though you became a special agent in July

19 of 2005?

20 A That's when I was sent to training, yes.

21 Q Now, to become a special agent you had to apply for

22 that position?

23 A Yes.

24 Q And when did you apply for that position if you

25 remember?

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1 A I applied twice. I know one time -- I don't

2 remember the dates.

3 Q Do you remember how long it took you to become

4 approved to be a special agent?

5 A Awhile.

6 Q Awhile. Could that be two years?

7 A I don't know. I can't --

8 Q Okay. More than a year?

9 A I just -- I can't remember.

10 Q Didn't happen the second day after you --

11 (Interrupted)

12 A It did not.

13 Q So we got a good span there?

14 A Yes.

15 Q I'm going to present to you what's been marked as

16 Defendant's Exhibit No. 13 and I'm going to ask you

17 if you've ever seen that Defendant's Exhibit No. 13

18 before. I'll note that there are two pages to

19 Defendant's Exhibit No. 13, so I'm going to be

20 asking you questions about both documents. Have you

21 seen either of those two documents as Defendant's

22 Exhibit No. 13?

23 A Yes.

24 Q Do you recognize the signature on both of the

25 documents?

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1 A Yes.

2 Q And whose signature is that?

3 A That is my signature.

4 Q All right. Did you -- dealing with page one, on

5 January 26th, 2004 do you remember whether or not

6 you sent this letter that has your signature on it

7 to Lindsey Springer?

8 A Yes.

9 Q And can you tell the court why you sent this letter

10 of January 26th, 2004, page one of Defendant's

11 Exhibit No. 13, to Lindsey Springer?

12 A As it indicates in the letter, I was initiating

13 what's called a 6700 Investigation on Lindsey

14 Springer.

15 Q All right. And could you tell the court what a 6700

16 Investigation is?

17 A It's been awhile. But 6700 -- my job in these types

18 of investigations was to determine whether or not in

19 this case Mr. Springer was promoting, I don't know

20 the exact terminology, but any anti-tax sort of by

21 selling pamphlets or cassette tapes or video tapes

22 or by promoting in any way that type of

23 investigation.

24 Q The language in your letter used the word promoting

25 abusive tax shelters?

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1 A Yes.

2 Q Is that an accurate description of what your 6700 --

3 Defendant's Exhibit No. 13?

4 A It says a tax shelter promotion.

5 Q Right.

6 A There it is. That's it. Yes.

7 Q Then doesn't the letter also go on to say -- let's

8 just start at the top. We have received certain

9 material with respect to your tax shelter program or

10 promotion?

11 MR. STRONG: I think -- (Interrupted)

12 A Reviewed.

13 Q (By Mr. Springer) I'm sorry. Reviewed certain

14 material with respect to your tax shelter promotion?

15 A Yes.

16 Q Now, does that mean that you actually have some

17 information, documentation, that Lindsey Springer

18 was actually selling a tax shelter program?

19 A I don't remember what I had that initiated the

20 investigation. I know there was something. I had

21 some sort of file that had information related to
22 Lindsey Springer and a tax shelter, so the object
23 was to determine if that was being promoted by --
24 (Interrupted)

25 Q Do you remember if it was a tape for sale on the

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1 internet from 1995?

2 A I remember having some tapes. I don't remember

3 anything about them being for sale on the internet.

4 But I did have some tapes, yes.

5 Q You did also have numerous tapes with Lindsey

6 Springer's voice on it, did you not?

7 A Yes.

8 Q And as part of your assignment you were to listen to

9 those tapes to see or determine whether or not there

10 were any offers or promotions being made within

11 those tapes?

12 A Yes. Promotions within the 6700 -- (Interrupted)

13 Q Right. And did you ever discover any promotion in

14 any of those tapes of Lindsey Springer offering to

15 sell anything to anybody?

16 A I did not -- there were no violations of 6700.

17 There were no offers of him selling the video --

18 (Interrupted)

19 Q Tax shelters, and -- okay. Now, it says here we are

20 considering possible action under Section 6700 and

21 7408. Have you ever read either of those two
22 sections before?

23 A Not out of the code book, no. I know I saw portions
24 or all of them at a training at some point, but I
25 don't know if I read all of them.

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1 Q What about in the Internal Revenue Manual, would you
2 use that as a source guide for --

3 A Yes, but I don't remember if I specifically
4 researched the manual for these two sections.

5 Q And in your investigation of Lindsey Springer did
6 you have occasion to call a witness by the name of
7 Robert D. Metcalf?

8 A I remember speaking with Mr. Metcalf, but I don't
9 remember anything about the conversation.

10 Q Would you have kept notes on -- go back here a
11 second. In your investigation, part of your
12 investigation was to send Defendant's Exhibit No. 13
13 to Lindsey Springer; isn't that true?

14 A Yes.

15 Q And isn't this your attempt to -- Defendant's
16 Exhibit No. 13, isn't this letter your attempt to
17 get me to cooperate with you in a 6700
18 Investigation?

19 A It's to notify you of the investigation and to get
20 your cooperation, yes.

21 Q And along with your letter did you also send a
22 summons?

23 A I don't remember. It does not say that it was
24 enclosed with this letter.

25 Q That's right. So, when you sent this letter out,

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1 did Lindsey Springer respond to your letter?

2 A Yes.

3 Q And would you have made records of any responses

4 that Lindsey Springer gave you?

5 A Yes.

6 Q Would you have also been actively involved in making

7 notations in an ICS history transcript?

8 A No. ICS is collection.

9 Q Okay. So is it safe to say that anything that would

10 be written in the ICS transcript that purports to be

11 by you was not written by you?

12 A I've never had access to the ICS system.

13 Q Never. On Defendant's Exhibit No. 13 it says

14 Lindsey Springer and then 5147 South Harvard, Number

15 116 Tulsa, Oklahoma 74135. That is your writing, is

16 it not? You typed that in on that document?

17 A Yes.

18 Q And prior to this document of January 26th, 2004 had

19 you ever received any documents or any communication

20 directly with Lindsey Springer?

21 A Not that I can remember.

22 Q Okay. And when you prepared this Defendant's

23 Exhibit No. 13 which is letter 1844 dash -- it's 9

24 of '83. I don't know what that means. But when you

25 did that, it was a blank piece of paper and you were

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1 the one that typed in all the pertinent information,

2 if you remember?

3 A I don't remember. I know I would have typed in the

4 name, the date and my information.

5 Q Would you have typed in the address?

6 A Yes.

7 Q In deciding to send this letter, where would you

8 have obtained the address to put on this letter?

9 How would you have obtained that?

10 A I do not remember.

11 Q What are the -- so you were a revenue agent for 14

12 years?

13 A Yes.

14 Q So, in your training if you needed to contact a

15 taxpayer where would you go look to see what their

16 address was?

17 A Normally cases are sent to us from wherever with

18 certain information already in them and the address

19 is generally already included with that.

20 Q Okay. So the choice of the address that was on your

21 exhibit here was something that you were told that
22 was the address to communicate with Lindsey Springer
23 on; is that true?
24 A No, I can't say that that's true. I may have had to
25 look it up myself if it wasn't in the material, but

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1 I just don't remember.

2 Q Did you ever have any problems with that address?

3 A Problems?

4 Q Yes. Did the address work for what you were trying
5 to accomplish?

6 A The mail was received at that address, yes.

7 Q Did you send it certified?

8 A I don't remember.

9 Q A 6700 Investigation, was that something that you
10 were a specialist in?

11 A I was assigned for a short period of time to work
12 those type of investigations.

13 Q Is that the last assignment you had before you
14 became a CI?

15 A No.

16 Q So after you finished the investigation on Lindsey
17 Springer you still did other jobs besides 6700?

18 A Even at the same time that I was doing this
19 investigation I was still doing other assignments.

20 Q How many 6700 Investigations have you done for the

21 IRS?

22 A I don't remember.

23 Q A lot?

24 A Not a lot. It was a very short assignment.

25 Q Had you had specialized training in that?

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1 A I remember attending a class, yes, a short. I don't
2 remember if it was one or two weeks.

3 Q If I said to you last known address, does that mean
4 anything to you?

5 A It can mean last known physical address, last known
6 mail address. It can mean different things.

7 Q But you are required, are you not, any time
8 communicating with a taxpayer to use their last
9 known address; isn't that true?

10 A Not any time. Sometimes if we know -- if we have a
11 last known address but we know that to be incorrect
12 we can send things to two different places at once.

13 Q Call that a whipsaw?

14 A I have no idea what it's called.

15 Q Do you remember Lindsey Springer agreeing to
16 participate in helping you gather the information
17 that you were looking for in your 6700
18 Investigation?

19 A Yes.

20 Q Do you remember Lindsey Springer offering you names

21 and contact information as you requested?

22 A Yes.

23 Q Do you remember sending summonses out in regard to

24 the 6700 Investigation?

25 A I don't remember specifically sending summonses, but

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1 I could have.

2 Q When you do a 6700 Investigation, you look for
3 information to determine whether somebody in this
4 particular instance had bought -- purchased
5 something from Lindsey Springer; isn't that true?

6 A Yes. Purchased one of the items that would violate
7 -- (Interrupted)

8 Q Right.

9 A -- 6700.

10 Q And page two of Defendant's Exhibit No. 13 also uses
11 the same address except with a different Zip Code.

12 Do you see that?

13 A Yes.

14 Q Do you know why that Zip Code is different?

15 A I do not.

16 Q You do agree that's your signature on the second
17 page?

18 A Yes.

19 Q And this document, second page of Defendant's
20 Exhibit No. 13, was dated December 2nd, 2004?

21 A Yes.

22 Q So is it safe to say from January 26th, 2004 until
23 December 2nd, 2004 the last known address that the
24 IRS had on file that you were using was 5147 South
25 Harvard Suite 116 Tulsa, Oklahoma?

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1 MR. STRONG: Objection. Calls for a legal
2 conclusion.

3 Q (By Mr. Springer) That's the only address you used;
4 isn't that true?

5 A It's the address on the letters, yes.

6 Q Is there any other address that you know of that you
7 used during the 6700 Investigation of Lindsey
8 Springer?

9 A Not that I know of.

10 Q I'm going to read something to you and I'm going to
11 ask you if this refreshes your memory. Met with
12 R.A. She advised that taxpayer uses name Bondage
13 Breakers and admits that he and Bondage Breakers are
14 one in the same. Has no income and relies strictly
15 on gift donations and has no reportable income. Do
16 you remember saying that to anybody?

17 A I don't remember saying it.

18 Q Okay. Do you remember saying he does not promote
19 tax avoidance schemes. He travels around the
20 country helping in legal research and providing

21 attorney support for various court case types, not
22 limited to only tax court cases?

23 A I don't remember saying that.

24 Q He lives off of gifts and donations. Do you
25 remember saying that?

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1 A Not in that particular instance.

2 Q The ICS address is incorrect and he lives in Kiefer
3 area and uses a PO box drop. Do you remember saying
4 that?

5 A No.

6 Q Which she will provide me with this week. Do you
7 remember saying that?

8 A No.

9 Q House is held in a trust and located in the Kiefer
10 area. Do you remember saying that?

11 A No.

12 Q CI not interested because gifts are not taxable
13 income. Do you remember that?

14 A No.

15 Q He uses checks, cashier's, and has a cash -- check
16 cashers and has no bank account. Do you remember
17 saying?

18 A No.

19 Q Estate and gift attorney looking at scenario, but
20 thus far has found nothing. Did you ever have any

21 conversation with anybody about that?

22 A About -- say that part -- (Interrupted)

23 Q About estate and gift attorney looking at scenario,

24 but thus far have found nothing.

25 A I don't remember.

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1 Q R.A. has found nothing to indicate he promotes tax

2 avoidance schemes. Do you remember saying that?

3 A No.

4 Q But it's true, right? You never found anything that

5 I was -- Lindsey Springer was promoting as a tax

6 avoidance scheme?

7 MR. STRONG: What is true?

8 Q (By Mr. Springer) What I'm reading to you is: R.A.

9 has found nothing to indicate he promotes tax

10 avoidance schemes. You said you don't remember

11 saying that?

12 A That's indicated. I don't remember saying it, but

13 it is indicated in the second page of Exhibit 13.

14 Q During the time that you were doing a 6700

15 Investigation, did Lindsey Springer meet you at this

16 same building that we're in today?

17 A Yes.

18 Q And did you summons him to appear for that?

19 A I don't remember.

20 Q Did he willingly answer your questions?

21 A Yes.

22 Q Was there anybody else at that meeting besides you?

23 A My recollection is two meetings, one with Lindsey

24 Springer and myself and another one with my manager,

25 Mike Gregory.

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1 Q Mr. Gregory, he's out of Oklahoma City?

2 A Yes. My manager at the time.

3 Q At the time. Now, is Mr. Gregory the person who

4 assigned you to the 6700 case if you remember?

5 A I cannot remember if those were assigned through the

6 manager or if they came from another source. I

7 can't remember that.

8 Q All right. At the same time that you were assigned

9 to this case with Lindsey Springer you were also

10 involved in a case involving Eddie and Judy

11 Patterson; do you remember that?

12 A I don't remember if it was at the same time.

13 Q Do you remember having a conversation with me --

14 with Lindsey Springer telling Lindsey Springer that

15 you waited until after the trial was over to make

16 contact with Lindsey Springer if you remember?

17 MR. STRONG: Objection. Calls for information

18 concerning a criminal case.

19 MR. SPRINGER: It's fine. It's not a criminal

20 case. It's over. I'm asking you a specific

21 question outside of that question.

22 MR. STRONG: Instruct the witness not to

23 answer.

24 MR. SPRINGER: I can call Judge Cleary if you

25 want, but I'm not going into the criminal case. I'm

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1 staying outside of it. I'm laying a foundation for
2 my questions that has nothing to do with Mr.
3 Patterson's criminal case.

4 MR. STRONG: Calling for information. Let's
5 hear your question one more time.

6 Q (By Mr. Springer) Okay. Do you remember telling
7 Lindsey Springer that because of a Patterson case
8 that you were involved in in dealing with tax return
9 preparation that you waited till after the trial was
10 over to send this January 26th, 2004 letter to
11 Lindsey Springer on the 6700 Investigation?

12 MR. STRONG: Go ahead.

13 A I don't remember saying the exact thing that you
14 just said, but I remember a conversation to that
15 effect, yes.

16 Q (By Mr. Springer) Would it be safe to say that you
17 were assigned to do a 6700 Investigation on Lindsey
18 Springer prior to the trial of the Pattersons and
19 that you waited until after the trial?

20 A I can't say that it was assigned to me prior to that

21 being concluded, but I knew it was coming. I don't
22 know if it was officially assigned yet.

23 Q And in the Patterson case you worked with a -- your
24 civil, right? You're not a criminal investigator,
25 isn't that true, at this time?

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1 A At the time -- (Interrupted)

2 Q At the time of the Patterson case?

3 A Yes.

4 Q Because that would have been prior to July of 2005,

5 best of your knowledge?

6 A Yes.

7 Q But you did work side by side with criminal

8 investigators, did you not?

9 A Yes.

10 Q At the time of the Patterson case and prior to you

11 issuing the 6700 Investigation letter to Lindsey

12 Springer, had you already applied for CI position?

13 Time frame -- I'll give you that -- would be the

14 date of your letter, January 26th, 2004.

15 A Yes.

16 Q You mentioned earlier that you had been turned down

17 the first time, but you got approved the second

18 time; is that true?

19 A Correct.

20 Q Is there written documents to that effect?

21 A Somewhere.

22 Q Do you remember when you and I sat down in this

23 building and we started going over certain people's

24 names? Do you remember having discussions about

25 people's names when you and I met; do you remember

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1 that?

2 A Yes.

3 Q Do you remember when we got to Mr. Patterson we

4 didn't have a discussion about that; do you remember

5 that?

6 A I don't remember that.

7 Q Do you remember whether or not you were assigned a

8 6700 Investigation based upon Doug Horn and Melody

9 Noble Nelson?

10 A No, I was not.

11 Q No, you were not. And at no time did either of them

12 have anything to do with your 6700 assignment of

13 Lindsey Springer?

14 A They did not have anything to do with it.

15 Q But you don't know whether Mr. Gregory assigned

16 you -- can you find out who assigned you?

17 A It would have come through him, but I just can't

18 remember on that program if it would have -- I just

19 don't remember how that process worked.

20 Q Okay. At the time you were doing your 6700

21 Investigation were you also working with criminal
22 investigation division involving an investigation of
23 Lindsey Springer?

24 A No.

25 Q Had you ever made any comment to anybody that CI was

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1 not interested at that time of your 6700
2 Investigation letter, January 26th, 2004? Had you
3 ever made any comment to anybody that CI was not
4 interested in investigating Lindsey Springer?

5 A I don't remember making that comment.

6 Q Do you remember working with a man in the Patterson
7 case who was a CI agent? And I believe his name
8 started with an A?

9 MR. STRONG: Objection.

10 MR. SPRINGER: Only because of this document,
11 not because of that case. I'm not going into that
12 case.

13 MR. STRONG: What document? We haven't seen a
14 document yet.

15 MR. SPRINGER: Well, she hasn't testified that
16 she knows anything about it yet, so I'm working on
17 it.

18 Q (By Mr. Springer) I'm not asking you to give me any
19 information about a criminal investigation that you
20 are involved in currently or you were ever involved

21 in currently other than as it relates to Lindsey
22 Springer and your involvement of a 6700 case. Do
23 not answer my question on anything other than that.

24 MR. STRONG: You asked a question regarding her
25 involvement with criminal -- CID on the Patterson

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1 case.

2 MR. SPRINGER: Right. Because she said she had
3 not worked with a CI in this case and she also said
4 that Melody Nelson and Douglas Horn did not appoint
5 her or assign her on anything to do with her doing a
6 6700 Investigation with me. But she's also said she
7 doesn't know who actually assigned her. And so, I
8 have a right to ask who assigned her and I'm trying
9 to -- (Interrupted)

10 MR. STRONG: You've already asked that question
11 though. Now you're asking her whether she's worked
12 with CI on the Patterson case -- (Interrupted)

13 MR. SPRINGER: All right. So we'll go --
14 (Interrupted)

15 MR. STRONG: -- ask her not to answer that.

16 MR. SPRINGER: We'll go a different way.

17 Q (By Mr. Springer) Prior to December 2nd, 2004 when
18 you issued page two of Defendant's Exhibit No. 13,
19 have you ever shared any of the information that you
20 received from Lindsey Springer with any criminal or

21 civil investigation of the IRS?

22 MR. STRONG: I'm going to object on the basis

23 of law enforcement privilege as it goes to if she

24 shared any information with the criminal

25 investigation division and instruct her not to

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1 answer.

2 MR. SPRINGER: I'm not asking her what she
3 shared with criminal investigation, I'm asking her
4 did she.

5 MR. STRONG: I'm instructing the witness not to
6 answer based on my previous assertion of privilege.

7 Q (By Mr. Springer) Do you remember having a
8 conversation with Lindsey Springer about if he was
9 to give you information involving your 6700
10 Investigation that you would not share that
11 information with -- and had nobody else assigned
12 with you and you would share it with nobody else; do
13 you remember that?

14 A I don't remember that.

15 Q Do you remember telling Lindsey Springer that you
16 were the only one assigned to his case?

17 A I don't remember saying that.

18 Q Do you remember having to tell Lindsey Springer that
19 there was a revenue officer assigned and that you
20 had forgot to tell him that?

21 A No, I don't remember that.

22 Q I'm going to read you something and see if you can

23 remember this: Received message from R.A. Meadors

24 advising mailing address was 5147 South Harvard

25 Suite 107 which is a PO drop box. Do you remember

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1 saying that to anybody during your 6700

2 Investigation?

3 A I don't remember saying it, no.

4 Q Do you remember telling somebody: She is meeting

5 with coordinator in Oklahoma City this week and ask

6 that I not contact taxpayer until after her meeting

7 this week?

8 A I don't remember saying that.

9 Q Do you remember she advised the residence location

10 is in a file box and she will get with me this

11 Friday, 6-11, and provide the needed information.

12 Do you remember having any conversation with anybody

13 like that?

14 A No.

15 Q If you had had a conversation with somebody like

16 that, would you have kept notes about that?

17 A Not necessarily.

18 Q Received message from R.A. Meadors. She had meeting

19 in Oklahoma City and has action plan on her case and

20 wants to discuss on Monday 6-21 with me as unable to

21 get back in office until then. Do you remember
22 having an action plan with anybody on 6-18, 2004?

23 A I don't remember having an action plan.

24 Q Do you know what an action plan is?

25 A An action plan can be a lot of different things.

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1 Q What would be involving a 6700 Investigation if you
2 know?

3 A I don't know that. I don't recall that specific
4 term as it relates to a 6700 Investigation.

5 Q Okay. She also has taxpayer's physical resident
6 address in Kiefer, Oklahoma and will provide at the
7 time. She wants to discuss her plans prior to me
8 making any contact. Do you remember making that
9 statement to anybody?

10 A No.

11 Q R.A. had left message 6-21-04 advising change in
12 plans and would not be in office until Thursday
13 6-24. She will contact me then. Do you know who
14 that would have been that you were saying you would
15 contact then if you remember?

16 A No, I don't remember any of those conversations.

17 Q Now, on 6-28, 2004 a person writes: Met with R.A.
18 Meadors and obtained copy of interview report and
19 3164-P. To her knowledge he has no bank accounts.
20 Do you remember meeting with somebody?

21 A I don't.

22 Q Would you have a case history report that would say

23 who you met with on 6-28, 2004?

24 A I wouldn't have it.

25 Q Do you remember ever sitting down with anybody and

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1 having a conversation about Lindsey Springer during
2 your 6700 Investigation?

3 A I remember having conversations with my manager,
4 Mike Gregory.

5 Q And that's it?

6 A Yes. I don't remember any other conversations.

7 Q Did you ever have any conversation with a Fred Rice?

8 A I have had conversations with Fred Rice.

9 Q During the 6700 Investigation?

10 A I don't remember that I did. I'm not saying I
11 didn't. I don't remember any of that.

12 Q As a 6700 Investigating agent, would you have also
13 been working parallel with a revenue officer during
14 the entire 6700 Investigation?

15 A It's possible, but I don't -- I don't recall that.

16 Q Spoke with R.A. Meadors. This is 7-12, 2004. Spoke
17 with R.A. Meadors updating her on living conditions
18 in vehicles. She would like me to take her to
19 taxpayer's residence as is difficult to find. Did
20 anybody ever take you out to look at my house?

21 A No, not then.

22 Q At any time?

23 A I have been by your house.

24 Q At the time you were doing the 6700 Investigation?

25 A Not that I can remember.

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1 Q So at 7-12, 2004 do you remember being -- asking
2 somebody to take you out to see my house?

3 A I don't remember that.

4 Q Now, what would have been -- if you wanted to see
5 Lindsey Springer's house, what would have been
6 relevant at his house to a 6700 Investigation?

7 A I don't know.

8 Q Reading again: Spoke with R.A. Meadors. She has
9 summons back approved and is issuing same on all the
10 known sources including the check cashing locations.
11 She wants copy of digital photos showing assets and
12 standard of living. Why would you have wanted
13 digital photos of assets and standard of living?

14 A I don't know.

15 Q As a 6700 Investigation, would the IR Manual tell
16 you that you need to have that information?

17 A I don't know.

18 Q On 9-3, 2004 says: CI requested copies of photos
19 made, copies on disks of the photos taken in
20 compatible format. Would you know what disks and

21 what compatible format and what photos are being

22 referred to?

23 A I have no idea.

24 Q Did you ever look at any photos while you were doing

25 a 6700 Investigation?

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1 A Not that I can remember.

2 Q CI, standard language in IRS terms is criminal
3 investigator? Is that what you refer to yourself,
4 as a CI today?

5 A I refer to myself as a special agent.

6 Q Special agent. Do you know what a CI is?

7 A CI means criminal investigation.

8 Q Provided photo disk to CI. You did not input that
9 anywhere?

10 A I have no idea.

11 Q Met with Donna Meadors 9-8, 2004. She is receiving
12 the summons information today and has meeting
13 scheduled at 9:30 with taxpayer. I will be able to
14 be part of the interview process and make initial
15 contact. Do you know who that would be?

16 A Who who would be?

17 Q I will be able to be part of the interview process
18 and make initial contact.

19 A I don't. I don't remember anyone else being
20 involved.

21 Q I will be provided with copies of the summons
22 documents first thing tomorrow morning which will
23 allow me minimal time to review and develop
24 additional interview questions. Reviewing file and
25 developing interview questions for tomorrow's

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1 meeting. Taxpayer has not filed a return since at
2 least 1990. All balance dues are SFRs and Donna is
3 sure he will challenge the assessments. Did you say
4 that to anybody?

5 A I don't remember.

6 Q Spoke with Donna Meadors. She informed taxpayer of
7 my involvement and he was not happy about same.

8 Does that refresh your memory at all?

9 A No.

10 Q Not at all?

11 A I don't remember those conversations at all.

12 Q She also informed him that the summoned info would
13 be provided to me. She is sending third party
14 contacts to all names uncovered to the summon
15 process and will be interviewing them. She did not
16 go into my asset info. She did advise me that I can
17 now contact taxpayer. Do you know who you told that
18 to?

19 A I don't.

20 Q She further advised that they cannot make a promoter

21 case and unlikely that the third party interview

22 will change this. Does that seem like something you

23 would have said?

24 A I don't remember.

25 Q We've mentioned Michael Gregory as your group

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1 manager and we've mentioned Fred Rice as a
2 collection revenue officer?

3 A Yes.

4 Q Is there any other name that you know of that would
5 have been involved with you in the 6700
6 Investigation at the time that you conducted your
7 6700 Investigation of Lindsey Springer?

8 A No other names that I can recall.

9 Q Have you ever had a memory problem before?

10 A That's five years ago. I don't remember specifics
11 about a lot of the cases I worked that long ago.

12 Q Does the IRS keep records because of that particular
13 reason where people can forget from one case to
14 another?

15 A The IRS keeps records. I don't know if that's the
16 reason why they keep them.

17 Q Where would all of the records that you generated or
18 used or relied upon in entering your December 2nd,
19 2004 letter to Lindsey Springer at the Harvard
20 address, where would those records be maintained?

21 A I have no idea.

22 Q Can you tell me who your group manager was in 2004

23 besides Mr. Gregory?

24 A It was Mr. Gregory.

25 Q Mr. Gregory?

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1 A Yes.

2 Q Okay. Have you ever heard of a name David Reed?

3 A Yes.

4 Q What do you know about David Reed?

5 A David Reed was a revenue officer and he was -- I
6 can't remember his exact title.

7 Q Is he a civil/criminal coordinator now?

8 A He's retired now.

9 Q Was he a civil/criminal coordinator?

10 A I don't know if that was the title.

11 Q Was he out of Oklahoma City or Tulsa?

12 A Oklahoma City. But I have met with him in Tulsa.

13 Q You have?

14 A Yes.

15 Q Would you ever have had occasion meet with him
16 during your 6700 Investigation of Lindsey Springer?

17 A I don't remember.

18 Q If Mr. Gregory brought you a file to do a 6700
19 Investigation on Lindsey Springer and you needed to
20 obtain a last known address of Lindsey Springer, and

21 you were a revenue agent since 1991, where would you
22 have looked within the IRS records to find a current
23 last known address of Lindsey Springer?
24 A I don't know on the 6700 Investigation where I would
25 have looked.

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1 Q Have you ever heard of a master file before?

2 A Yes.

3 Q Would that be something -- you said earlier you
4 wouldn't have had access to the ICS history
5 transcript, but would you have access to the master
6 file?

7 A At the time I would have had access to a system. It
8 wasn't called the master file system.

9 Q What was it called?

10 A It was called the IDRS system.

11 Q Now, you said earlier that the ICS history is for
12 revenue officers, right, collection?

13 A Correct.

14 Q Isn't it true when a 6700 Investigation is issued
15 that a revenue agent and a revenue officer work
16 together?

17 A I don't remember that.

18 Q Do you ever remember a 6700 Investigation where
19 there was no revenue officer assigned?

20 A I don't remember on any of my 6700 Investigations if

21 I worked hand-in-hand with a revenue officer or not.

22 Q If there was a policy or procedure -- scratch that.

23 If there was a revenue officer assigned to a 6700

24 Investigation along with you, would that be

25 something that Mr. Gregory would have done?

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1 A No.

2 Q Who would have been assigning a revenue officer in
3 the event there would have been one assigned?

4 A It would have been the revenue officer's manager.

5 Q Revenue officer's manager. And you do, again,
6 remember Fred Rice worked on this case, you just
7 don't remember -- excuse me. Strike that.

8 Did you say that you had communicated with Fred
9 Rice before about your 6700 Investigation on Lindsey
10 Springer?

11 A I don't remember that.

12 Q Now, do you know where Fred Rice offices out of,
13 where his posted duty is?

14 A I don't.

15 Q If you had had any conversations with Mr. Rice,
16 would you have made a record of them somewhere?

17 A I could have.

18 Q If you did, would that be contained in the file?

19 A It should be.

20 Q And if you had a file and then you concluded an

21 investigation, what would you do with that file?

22 A I would send it wherever it was supposed to go.

23 Q In this case would you have sent it back to Mr.

24 Gregory, is it likely?

25 A I don't remember in 6700 Investigations what the

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1 actual process was. He would have at one time seen
2 my file, but I don't remember if it would have been
3 closed to him. I just -- (Interrupted)

4 Q Would he have seen your file before you wrote your
5 final letter of December 22nd, 2004?

6 A I don't know.

7 Q Do you remember ever remember making any referrals
8 or reports against Lindsey Springer?

9 A I believe there's a report at the end of a 6700
10 Investigation.

11 Q Is that a report making any type of referrals if you
12 know?

13 MR. STRONG: What do you mean by referrals?

14 Q (By Mr. Springer) Any recommendations?

15 MR. STRONG: What sort of recommendations?

16 MR. SPRINGER: I'm asking her to answer that
17 question. I don't know the answer to that question.

18 A I don't know either.

19 Q (By Mr. Springer) Okay. Did you make a
20 determination, a civil determination, that Lindsey

21 Springer had failed to file tax returns?

22 A As part of the 6700 Investigation?

23 Q Yes, ma'am. And only as a part of that 6700

24 Investigation.

25 A I don't remember that the letter says -- our review

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1 of the transaction does not constitute an
2 examination of your income tax returns. We may
3 examine your income tax returns for correct
4 determination of any income tax liability. That's
5 the only thing that I can remember if it says it in
6 this letter then.

7 Q Just to be sure. You're not on any medication that
8 would have in some way cause you to forget now but
9 remember later any of the questions I've asked you
10 here today?

11 A No.

12 Q The only thing that would help you is if you could
13 see the case file then you may be able to refresh
14 your memory?

15 A Correct.

16 MR. SPRINGER: Just for safety, I'm going to
17 make her two letters separated as Defendant's
18 Exhibit No. 41 and 42. We'll make the --
19 (Interrupted)

20 MR. STRONG: January 26th is 41?

21 MR. SPRINGER: Yes.
22 MR. STRONG: December 2nd is 42?
23 MR. SPRINGER: 42. We will also make
24 Defendant's Exhibit No. 13 a part of this deposition
25 as well. Thank you.

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1 MR. STRONG: I have no questions. We'll read

2 and sign.

3 (WITNESS EXCUSED)

4 SIGNATURE OF DONNA MEADORS: _____

5 SUBSCRIBED AND SWORN to before me this _____ day of
6 _____, 20____.

6 SIGNATURE OF NOTARY PUBLIC: _____

7 My Commission expires: _____

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1 C E R T I F I C A T E

2
3 STATE OF OKLAHOMA)
3) SS.
4 COUNTY OF TULSA)

5 I, Greg Eustice, Certified Shorthand Reporter
6 in and for the State of Oklahoma, do hereby certify that
7 on April 9, 2009 pursuant to court order, the above
8 witness, Donna Meadors, was by me first duly sworn to
9 testify the truth, the whole truth, and nothing but the
10 truth in the case aforesaid; and that the deposition by
11 her was reduced to writing by me in stenograph, and
12 thereafter transcribed by myself, and is fully and
13 accurately set forth in the preceding 40 pages.

14 I do further certify that I am not related to
15 nor attorney for any of the said parties, nor otherwise
16 interested in the event of said action.

17 WITNESS my hand this _____ day of April, 2009.

18

19

20 GREG EUSTICE
Certified Shorthand Reporter

21

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23

24

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